

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nancy Reed
DOCKET NO.: 05-01612.001-R-1
PARCEL NO.: 06-307-002-00

The parties of record before the Property Tax Appeal Board are Nancy Reed, the appellant; and the Henderson County Board of Review.

The subject property consists of a riverfront parcel containing 137.5 front feet of land area and 20,625 square feet of land area and is improved with a one-story frame dwelling located in Oquawka Township, Henderson County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted four land comparables, three of which were located 28 miles from the subject the town of Dallas City. The fourth comparable is located an unspecified distance from the subject in Oquawka, along a slough of the Mississippi River and not on the main channel. Comparables two, three and four were reported to contain 6,400 or 12,800 square feet of land area and had land assessments ranging from \$3,066 to \$4,088. The appellant's evidence indicated she was unable to determine the square footage of comparable one, but acknowledged it contains farmland. The appellant claimed the riverfront portion of comparable one is assessed at \$1.55 per front foot, compared to \$1.64 per front foot for the subject lot. The appellant further submitted a list of 51 properties located along the river, most of which have land assessments of \$164.00 per front foot. Six lots on this list had land assessments ranging from \$1.55 to \$50.71 per front foot. The appellant contends the lots in Dallas City and elsewhere along the river have similar river views and the subject's assessment should reflect the lower valued lots. The subject has

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Henderson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	22,559
IMPR.:	\$	24,801
TOTAL:	\$	47,360

Subject only to the State multiplier as applicable.

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a land assessment of \$22,559 or \$164.00 per front foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At the hearing, the appellant testified an easement across one side of the subject parcel provides access for a neighbor's land. The appellant claimed this easement caused a \$5,000 market value, or \$1,667 assessed value loss to the subject for the loss of her use of the easement area. The appellant submitted no appraisal or market evidence that documents this purported loss in value. The appellant also testified she has no direct access to the river below the subject because of the "north landing" between the subject and the river. The appellant testified this lack of direct access, preventing her from building steps down to the river, has caused the subject a loss of \$10,000 in assessed value. The appellant submitted no credible market evidence to document this purported loss in value.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$47,360 was disclosed. In support of the subject's land assessment the board of review submitted eight riverfront comparables in Oquawka, located one to six blocks of the subject. The comparables contain from 50 to 181.5 front feet of land and have land assessments ranging from \$9,024 to \$35,138 or \$164.00 per front foot. The board of review's evidence packet included an explanation of the methodology used to value riverfront land in the subject's area. The board of review based land assessments on sales of two vacant lots along the river that sold in June 2003 and February 2006 for \$90,000 and \$80,000, respectively. Based on these sales, the board of review derived a base market value of \$550 per front foot. A lot with 50 of frontage by 150 feet deep was selected as the standard lot. The number of actual front feet for a given lot is multiplied times \$550 (the base market value) per foot and adjusted for lot depth lesser or greater than 150 feet according to a table. The result of this is multiplied by an equalization factor of .895, then that product is multiplied by .3333 to derive an assessed value. This methodology was employed to assess the subject and all riverfront lots from Hancock Street to the northern boundary of the village of Oquawka. Other base prices were used to value non-riverfront land and interior lots at lesser values because riverfront lots with a view of the river are the most sought after lots in the area and command a premium other areas do not enjoy.

The board of review submitted a critique of the comparables submitted by the appellant to demonstrate these properties were not similar to the subject. The board of review claimed the appellant's comparable one is not on the main channel of the river like the subject, and the view is of land owned by the U.S.

Army Corps of Engineers. Also, this comparable includes farmland and is dissimilar to the subject for that reason. This comparable also includes land leased by the Corps of Engineers to individual cabin owners who do not own the land on which the cabins are situated. The board of review pointed out the appellant admitted she was unable to determine the precise number of front feet for comparable one due to the farmland issue. The appellant's comparable two is in a floodplain in Dallas City, some 28 miles from the subject and has a lot depth of just 80 feet, dissimilar to the subject's 150 foot lot depth. The subject is on a bluff well above the river and is not subject to flooding. Comparable three is also in a floodplain in Dallas City and part of the lot is in Hancock County. During periods of river flooding, the street can be blocked by high water, restricting access to this comparable. Comparable four is in the Dallas City floodplain and is subject to the same access restriction as comparable three during river flooding.

Regarding the appellant's list of 51 properties, the board of review responded that lots with assessments less than \$164.00 per front foot had various factors affecting their values. For example, three lots are in a low-lying area prone to river flooding, one has an intervening lot between it and the river, one is in another township 15 miles from Oquawka and one is in the middle of Oquawka, not on the riverfront. For these reasons, these lots had assessments lower than the subject and most other riverfront lots in the subject's neighborhood.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted twelve comparables for its consideration. The Board gave little weight to the appellant's comparables two, three and four because they were located in a floodplain area of Dallas City, some 28 miles from the subject. The Board likewise gave little weight to the appellant's comparable one because it includes farmland, is not on the Mississippi River main channel and has a view of land owned by

the U.S. Army Corps of Engineers. These factors render the comparables significantly dissimilar when compared to the subject. The Board finds the board of review submitted eight comparables located on the same bluff above the river in Oquawka. The Board finds a consistent methodology was utilized to assess all riverfront land in the subject's neighborhood. The Board finds adjustments were made for differing lot depths. The assessment methodology was based on recent sales of lots in the subject's immediate area and reflects the desirable nature of riverfront lots with a view of the main river channel. Finally, the Board gave little weight to the list of 51 comparables submitted by the appellant, most of which had land assessments of \$164.00 per front foot. The Board finds the board of review explained the comparables had lower front foot assessments due to intervening lots and their locations in flood plains, interior portions of Oquawka, or considerable distances from the subject. Therefore, the Board finds the subject lot was equitably assessed when compared to the most similar comparables in the record.

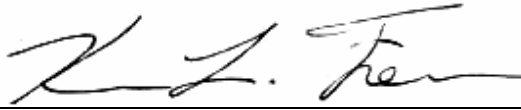
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.